



# ఆంధ్రప్రదేశ్ రాజపత్రము

## THE ANDHRA PRADESH GAZETTE PUBLISHED BY AUTHORITY

### PART I EXTRAORDINARY

No.743

AMARAVATI, FRIDAY , NOVEMBER 24, 2017

G.750

### NOTIFICATIONS BY GOVERNMENT

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### REVENUE DEPARTMENT (Commercial Taxes-II)

WAIVER OF THE AMOUNT OF LATE FEE PAYABLE BY ANY REGISTERED PERSON FOR FAILURE TO FURNISH THE RETURN IN FORM GSTR-3B FOR THE MONTH OF OCTOBER, 2017 ONWARDS BY THE DUE DATE UNDER SECTION 47 OF THE SAID ACT.

[G.O.Ms.No.565, Revenue (Commercial Taxes-II), 24<sup>th</sup> November, 2017.]

#### NOTIFICATION

In exercise of the powers conferred by Section 128 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act 16 of 2017) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Goods and Services Tax Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in **FORM GSTR-3B** for the month of October, 2017 onwards by the due date under section 47 of the said Act, which is in excess of an amount of twenty five rupees for every day during which such failure continues:

Provided that where the total amount of state tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return for the month of October, 2017 onwards by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

Dr. D. SAMBASIVA RAO,  
Special Chief Secretary to Government.